

**Job Class Profile: Senior Tax Auditor****Pay Level: CG-41 Point Band: 950-993**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	7	6	2	4	7	5	5	3	2	
Points	327	100	13	19	210	108	103	64	21	965

**JOB SUMMARY**

The Senior Tax Auditor is responsible for independently planning and conducting complex and specialized tax audits for specific industry sectors to determine compliance with provincial tax laws and regulations.

**Key and Periodic Activities**

- Plans and conducts complex specialized tax audits of specific industry sectors to determine compliance with Provincial Tax Laws and Regulations. Includes: determining the extent, scope, procedures, and methods of audit; recommending changes to audit procedures techniques and methodologies; and discussing audit results with sector officials.
- Examines financial and internal control procedures of industry sectors (i.e. accounts; financial records and statements; corporate income tax returns; etc).
- Compiles and prepares comprehensive audit reports (i.e. assists in the preparation of terms of reference; presents detailed audit findings outlining areas of concern; prepares court documents; discusses and attempts to resolve items in dispute with taxpayers regarding possible assessments; penalties and interest charges to ensure compliance with legislation to avoid excessive legal proceedings and arbitration; recommends course(s) of action for resolution of items in dispute).
- Assists in the technical research and preparation of Provincial positions on tax issues arising from industry sector audits (i.e. liaises with Department of Justice, external legal counsel, and industry specialists).
- Conducts desk audits on taxpayers' monthly returns.
- Provides lead direction to assigned staff.
- Takes advantage of specialized knowledge transfer/training in areas of auditing and taxation systems.
- Researches and analyzes issues used to develop, negotiate, interpret and administer provincial legislation, regulations and agreements regarding the industry sectors.
- Updates and maintains the reporting of tobacco fines and penalties issued through the Provincial Court System.
- Reviews trade journals and newspapers relative to industry sectors to monitor current practices, techniques and trends.
- Provides an advisory role to various government departments and agencies on provincial tax royalty calculations and other related areas.

<b>Key and Periodic Activities</b>
------------------------------------

- |   |
|---|
| — Attends annual conferences as required. |
|---|

## SKILL

<b>Knowledge</b>
------------------

**General and Specific Knowledge:**

- Accounting and auditing standards and procedures.
- Government regulations.

**Formal Education and/or Certification(s):**

- Minimum: Undergraduate Degree in Business (Commerce)
- Additionally: Accounting designation (i.e. Chartered Accountant, Certified Management Accountant, Certified General Accountant)

**Years of Experience:**

- Minimum: 4-5 years

**Competencies:**

- Writes correspondence such as letters, memos, reports, policies and other documentation.
- Proof-reads, edits and formats a variety of documents.
- Strong research, analytical, and assessment skills.
- Uses various computer software programs such as spreadsheets, word processors, presentation, and databases.

<b>Interpersonal Skills</b>
-----------------------------

- |   |
|---|
| <ul style="list-style-type: none"> <li>— A range of interpersonal skills are used such as listening to information from other people, asking questions of taxpayers to obtain information, communicating complex information relating to audit assignments and gaining the cooperation of others to complete work assignments.</li> <li>— Communication occurs with employees within the immediate work area, supervisors, managers, and clients.</li> <li>— Most significant contacts are employees within the immediate work area, supervisors/managers (i.e. Manager of Tax Administration, Tax Manager) and clients.</li> </ul> |
|---|

## EFFORT

<b>Physical Effort</b>
------------------------

- |  |
|--|
| <ul style="list-style-type: none"> <li>— Work demands do not result in considerable fatigue requiring periods of rest.</li> <li>— Occasionally required to lift/move objects and supplies weighing less than 10 lbs.</li> <li>— Work provides the opportunity to occasionally stand and walk within the office environment.</li> <li>— Constantly required to perform fine finger/precision work while sitting operating a keyboard and mouse performing audit functions.</li> </ul> |
|--|

<b>Concentration</b>
----------------------

- |   |
|---|
| — <b>Visual concentration</b> is constant while reviewing the accuracy of audit data. |
|---|

- **Auditory concentration** is important when conversing with taxpayers on the phone in an environment that can be noisy at times. This is a regular occurrence.
- Regularly impacted by interruptions and multiple time pressures/deadlines with a lack of control over work pace. Examples include: immediate requests by the Minister, special reports over and above regular audits, and changing priorities.
- **Exact results and precision** are required when performing audits (i.e. ensuring accounts balance, assessments are completed according to audit protocols, etc.).

### Complexity

- Tasks are regularly different but related and occasionally repetitive and well defined. Often no procedures or guidelines exist to guide work assignments.
- Problems tend to have limited opportunity for standardized solutions and regularly have strategic or policy significance. The most typical challenge or problem is obtaining supporting records and documentation needed to complete audit.
- Policies, procedures and guidelines exist to assist and address issues and challenges (i.e. Revenue Administration Act, CICA Handbook, Canadian Income Tax Act, Tax Policy Division, etc).

## RESPONSIBILITY

### Accountability and Decision-Making

- Work tasks and activities are moderately prescribed and controlled.
- Decisions can be made regarding audit methodology (i.e. scope, sample size, materiality limits, compilation of audit findings, etc).
- Requires supervisor's approval for travel arrangements, issuing of audit assessments, demand letters for retrieving information, and the resolution of outstanding audit issues in case of taxpayer appeals.
- Work tasks involving audit procedures or the releasing confidential information are completed using discretion and independent judgment.

### Impact

- Impacts generally affect immediate work group, department, and clients.
- Work activities impact processes, systems, finances and the corporate image.
- Inaccurate reporting may result in reassessments and lost tax revenues.
- In the event of a mistake or error the consequence is directly felt on taxpayers and the provincial treasury (i.e. potential lost revenues affecting the ability to offer government programs and services).
- Legislation, policies, and procedures are in place as well as internal controls that minimize the impacts of errors.

### Development and Leadership of Others

- Not responsible for the supervision of staff.
- May be required to provide orientation and/or on-the-job training. Performs project leader role during assigned audits.

**WORKING CONDITIONS****Environmental Working Conditions**

- Does not require any special precautions or safety equipment.
- Limited to no likelihood of minor cuts, bruises, abrasions or minor illnesses.
- Occasionally exposed to physical dangers and threats from upset taxpayers.